

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Finance (Revenue and Control) Department

#### Notification

5/4/87-Fin(R&C)/Vol. II(1)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, hereby amends the Second Schedule appended to the said Act, as follows:—

In the Second Schedule appended to the said Act,—

(I) in entry 68,—

(i) After the first paragraph, the following paragraph shall be inserted, namely:—

"Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Small Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991, shall be entitled to the benefit of this entry for a period of 15 years or upto the reaching of a tax liability amount equal to the capital cost of the industry invested in land, building and machinery only, whichever is later.";

(ii) at the end of clause (iv) of the first proviso, the following shall be inserted, namely:—

"The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provisions of the Act, within the time limit prescribed.";

(iii) after the second proviso, the following shall be inserted, namely:—

"Provided further that nothing contained in the aforesaid provisions, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Small Scale Industry or from each of the subsequent sellers in series of sales by successive dealers, as the case may be, in the prescribed form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Small Scale Industries availing benefit of the entry."

(II) In entry 85,—

(i) After the first paragraph, the following paragraph shall be inserted, namely:—

"Notwithstanding anything contained herein above but subject to other provisions of this entry, any Medium/Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991, shall be entitled to the benefit of this entry for a period of 12 years or till the reaching of a tax liability amount equal to the capital cost of the industry invested in land, building and machinery only, whichever is later.";

(ii) at the end of clause (iv), of the first proviso the following shall be inserted, namely:—

"The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per provisions of the Act, within the time limit prescribed.";

(iii) after the first proviso, the following shall be inserted, namely: —

"Provided further that nothing contained in the aforesaid provisions, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Medium Scale Industry/Large Scale Industry or from each of the subsequent sellers in series of sales by successive dealers as the case may be, in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Medium Scale Industry/Large Scale Industry availing benefit of the entry."

This notification shall come into force on the first day of October, 1991.

By order and in the name of the Governor of Goa.

*Prabha Chandran*, Under Secretary (Fin. Exp.).  
Panaji, 4th September, 1991.

#### Notification

5/4/87-Fin(R&C)/Vol. II(3)

The following draft amendment which is proposed to be made to the Goa, Daman and Diu Sales Tax Rules, 1964, is hereby pre-published as required by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), for information of persons likely to be affected thereby and notice is hereby given that the said draft amendment will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the draft amendment may be forwarded to the Secretary to the Government of Goa, Finance Department, Secretariat, Panaji, before the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

#### DRAFT AMENDMENT

In exercise of the powers conferred by section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Sales Tax Rules, 1964, namely: —

1. *Short title and commencement.* — (1) These rules may be called the Goa Sales Tax (Amendment) Rules, 1991.

(2) They shall come into force with effect from 1st day of October, 1991.

2. *Amendment of rule 15.* — In the Goa, Daman and Diu Sales Tax Rules, 1964, (hereinafter referred to as 'Principal Rules') after rule 15, the following rules shall be inserted, namely: —

Authority from whom declarations Form S.T. XI-A and S.T. XI-B may be obtained; the use and custody of such forms, etc.

"15-A (1) The declaration referred to in entry 68 or 85 of the Second Schedule appended to the Act shall be in Form S.T. XI-A in respect of first subsequent seller who shall obtain the same from the Small Scale Industry/Medium Scale Industry/Large Scale Industry selling the goods, availing the benefit of said entry 68 or 85. In respect of every subsequent seller the declaration shall be in Form S.T. XI-B, which shall be obtained by such selling dealer from his purchasing dealer.

2. Before a Small Scale Industry/Medium Scale Industry/Large Scale Industry or a subsequent selling dealer furnishes a declaration in Form S.T. XI-A or S.T. XI-B to his purchasing dealer, in respect of every sale made by him, it/he shall fill in all the required particulars in that Form. The declaration shall bear the signature of the person authorised to act on behalf of the industry or the subsequent dealer and shall be in triplicate. The "original" and "Duplicate" of the declaration shall be made over to the purchasing dealer and the triplicate shall be retained by selling Small Scale Industry/Medium Scale Industry/Large Scale Industry or subsequent dealer. Such Small Scale Industry/Medium Scale Industry/Large Scale Industry and subsequent selling dealer shall maintain the triplicate copy for a minimum period of 5 years or such period as may be specified by the Commissioner of Sales Tax by issue of an order.

Provided that a single declaration either in Form S.T. XI-A or S.T. XI-B may cover more than one transaction of sale if such sales are made within a quarter of the year and their details, namely Sr. No. of Cash Memo/Bills, their dates and the amounts of sales are shown in the declaration, under the signature of authorised signatory on behalf of Small Scale Industry/Medium Scale Industry/Large Scale Industry or the subsequent seller, as the case may be.

15-B. The provisions of rule 15, in relation to declaration Forms S.T. XI/XII referred to therein shall also apply, with such changes as circumstances require, to declarations in Forms S.T. XI-A or S.T. XI-B construing the reference made therein to Form S.T. XI/S.T. XII as reference to Form S.T. XI-A/S.T. XI-B."

3. Amendment of Second Schedule. —

2. In the Second Schedule appended to the Principal Rules, after Form S.T. XI, the following Forms S.T. XI-A and S.T. XI-B shall be inserted, namely: —

Original/duplicate/triplicate

FORM S.T. XI-A

The Goa, Daman and Diu Sales Tax Rules, 1964

DECLARATION

(See rule 15 A)

(To be issued by the Small Scale Industry/Medium Scale Industry/Large Scale Industry selling the goods to the registered dealer for onward sales when their sales are covered

by Entry 68 or 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964, as the case may be).

... (Name of the Small Scale Industry/Medium Scale Industry/Large Scale Industry)

R.C. No. under the Goa Sales Tax Act, 1964 ...

R.C. No. under Central Sales Tax Act, 1956 ...

Registration No. and date of registration as Small Scale Industry/ /Medium Scale Industry/Large Scale Industry ...

It is hereby declared that the goods supplied by me/us, to ... under my/our invoices/bills detailed below, are manufactured by me/us in my/our industrial unit which is registered with the Directorate of Industries and Mines, Goa/Directorate General of Technical Development, New Delhi and are covered under Entry 68 or 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964.

Further, it is declared that the Small Scale Industry/ /Medium Scale Industry/Large Scale Industry is entitled for exemption under Entry 68 or 85 of the Second Schedule upto ...

(Signature) .....

(Name and status of the person signing the declaration in relation to the Industry)

Particulars of invoices/bills

Date	No.	Amount
1. ....	.....	.....
2. ....	.....	.....
3. ....	.....	.....

NOTE

The original and duplicate of the declaration to be issued to purchasing dealer who shall make over the original to his assessing authority retaining the duplicate for his record. The triplicate copy shall be retained by the selling Small Scale Industry/Medium Scale Industry/Large Scale Industry for its record.

Original/duplicate/triplicate

FORM S. T. XI - B

The Goa, Daman and Diu Sales Tax Rules, 1964

DECLARATION

No. ...

(See rule 15 A)

(To be issued by the registered dealer selling the goods manufactured by Small Scale Industry/Medium Scale Industry/Large Scale Industry availing exemption under entry 68 or 85 of the Second Schedule for onward sale).

... (Name of the selling dealer)

R.C. No. under the Goa Sales Tax Act, 1964 ...

R.C. No under the Central Sales Tax Act, 1956 ...

It is hereby declared that the goods supplied by me/us, to ... whose sales tax Registration No. ... under my/our invoices/bills detailed below, are manufactured by .....

(Name of SSI/MSI/LSI)

which is registered with the Directorate of Industries and Mines and were purchased by my supplier from the said Small Scale Industry/Medium Scale Industry/Large Scale Industry under declaration form S.T. XI - A No ... dated ...

(Signature) .....

(Name and status of the person signing the declaration in relation to the dealer)

Particulars of invoices/bills

Date	No.	Amount
1. ....	.....	.....
2. ....	.....	.....
3. ....	.....	.....

NOTE

The original and duplicate of the declaration to be issued to purchasing dealer who shall make over the original to his assessing authority retaining the duplicate for his record.

The triplicate copy shall be retained by the first subsequent dealer in the series, for his record."

By order and in the name of the Governor of Goa.

Smt. Prabha Chandram, Under Secretary (Fin. Exp.)

Panaji, 4th September, 1991.